UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

CORDELL FUNDING, LLP and CORDELL CONSULTANTS, INC., MONEY PURCHASE PLAN, A QUALIFIED RETIREMENT PLAN TRUST,

Case No. 07-cv-11342 (NRB)

Appellants,

- vs. -

THE 1031 TAX GROUP, LLC; 1031 ADVANCE 132 LLC; 1031 ADVANCE, INC.; 1031 TG OAK HARBOR LLC: AEC: **EXCHANGE COMPANY, LLC:** ATLANTIC EXCHANGE COMPANY. INC.; ATLANTIC EXCHANGE COMPANY, LLC; EXCHANGE MANAGEMENT, LLC; INVESTMENT EXCHANGE GROUP, LLC; NATIONAL EXCHANGE ACCOMODATOR, LLC; NATIONAL EXCHANGE SERVICES OI, LTD.; NATIONAL INTERMEDIARY. LTD; NRC 1031, LLC; REAL ESTATE EXCHANGE SERVICES, INC.; RUTHERFORD INVESTMENT LLC; SECURITY 1031 SERVICES, LLC; SHAMROCK HOLDINGS GROUP, LLC; and OFFICIAL COMMITTEE OF UNSECURED CREDITORS,

Appellees.

AFFIDAVIT OF SERVICE

STATE OF NEW YORK) ss.: COUNTY OF NEW YORK)

Daniel Hyun Yi, being duly sworn, deposes and says:

1. I am over eighteen years of age, am not a party to this action and reside within New York, New York.

2. On July 3, 2008, I caused to be served, true and correct copies of the **Appellees' Brief** upon the persons listed on the annexed Schedule A by e-mail at the e-mail address set forth after each of their names and upon the persons listed on the annexed Schedule B by depositing a copy thereof enclosed in post-paid wrappers, in an official depository under the exclusive care and custody of the U.S. Postal Service.

Daniel Hyun Y

Sworn to before me this 3rd day of July 2008

THE M

Notary/Public

ANTHONY M. VASSALLO
Notary Fublic, State of New York
No. 02VA6091296
Qualified in Kings County
Commission Expires 11/19/2011

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